

**Senate File 495 - Introduced**

SENATE FILE 495

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1025)

**A BILL FOR**

1 An Act eliminating a requirement that taxpayers indicate on  
2 their tax returns the presence or absence of health care  
3 coverage for their dependent children and apply for certain  
4 public health care coverage, and including effective date  
5 and retroactive applicability provisions.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. REPEAL. Section 422.12M, Code 2017, is repealed.

2 Sec. 2. EFFECTIVE UPON ENACTMENT. This Act, being deemed of  
3 immediate importance, takes effect upon enactment.

4 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
5 retroactively to January 1, 2017, for tax years beginning on  
6 or after that date.

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with  
9 the explanation's substance by the members of the general assembly.

10 This bill repeals Code section 422.12M, which requires  
11 a taxpayer to indicate on the state individual income tax  
12 return the presence or absence of health care coverage for the  
13 taxpayer's dependent children and to apply for Medicaid or the  
14 hawk-i program if the taxpayer meets certain income eligibility  
15 standards. The bill is effective upon enactment and applies  
16 retroactively to January 1, 2017, for tax years beginning on  
17 or after that date.